

NOTICES OF SUBSTANTIVE POLICY STATEMENTS

The Administrative Procedure Act requires the publication of substantive policy statements issued by agencies (A.R.S. § 41-1013(B)(14)). Substantive policy statements are written expressions which inform the general public of an agency's current approach to rule or regulation practice. Substantive policy statements are advisory only. A substantive policy statement does not include internal procedural documents that only affect the internal procedures of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules made in accordance with the Arizona Administrative Procedure Act. If you believe that a substantive policy statement does impose additional requirements or penalties on regulated parties you may petition the agency under A.R.S. § 41-1033 for a review of the statement.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

Motor Carrier Exemption for Lessors; TPR 03-2

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

December 4, 2003

3. Summary of the contents of the substantive policy statement:

The gross income derived from leasing or renting a motor vehicle or a lightweight motor vehicle is not subject to transaction privilege tax when the motor carrier tax has been paid.

Additionally, sales of motor vehicles and lightweight motor vehicles, repair and replacement parts, and tangible personal property becoming a part of the vehicle are not subject to transaction privilege tax or use tax when sold to a person who is engaged in the business of leasing such vehicles.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This statement supersedes Arizona Transaction Privilege Tax Ruling TPR 95-8.

5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:

Name: Tax Research & Analysis, Arizona Department of Revenue

Address: 1600 W. Monroe
Phoenix, AZ 85007

Telephone: (602) 716-6803

6. Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:

Anyone wishing to obtain a copy of this document should call (602) 255-2060 (1-800-843-7196 nationwide), or write to:

Taxpayer Information and Assistance

Arizona Department of Revenue

P.O. Box 29086

Phoenix, AZ 85038-9086

This information is also available by visiting our web site at <http://www.revenue.state.az.us>.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

Motor Carrier Exemption for Allocated Fleets; TPR 03-3

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

December 4, 2003

3. Summary of the contents of the substantive policy statement:

The gross income derived in Arizona from leasing a lightweight motor vehicle, which is a one-way rental vehicle subject to the motor carrier tax as part of a proportionally registered fleet, is not subject to transaction privilege tax regardless of the state in which the vehicle is registered.

Additionally, sales of lightweight motor vehicles, repair and replacement parts, and tangible personal property becoming a part of the vehicle are not subject to transaction privilege or use tax when sold to a person who is engaged in the business of leasing such vehicles as part of a proportionally registered one-way fleet.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This statement supersedes Arizona Transaction Privilege Tax Ruling TPR 95-9.

5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

Motor Carrier Exemption for Leasing to Transporters; TPR 03-4

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

December 4, 2003

3. Summary of the contents of the substantive policy statement:

The gross income derived from leasing or renting a motor vehicle or a lightweight motor vehicle to a person who is engaged in business under the transporting classification is not subject to transaction privilege tax when the motor carrier tax has been paid on the specific vehicle which is being leased.

The gross income derived by the lessee from the business of transporting with such vehicles is not subject to transaction privilege tax.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This statement supersedes Arizona Transaction Privilege Tax Ruling TPR 95-10.

5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:

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